



भारत का राजपत्र

The Gazette of India

प्रसाधारण

EXTRAORDINARY

मांग II—खण्ड ३—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० २७५]

मई दिल्ली, शनिवार, भ्रगत ३, १९६८/श्रावण १२, १८९०

No. २७५]

NEW DELHI, SATURDAY, AUGUST 3, 1968/SHRAVANA १२, १८९०

इस मांग में मिश्र पृष्ठ संलग्न दी जाती है जिससे कि यह ग्रलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed
as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 2nd August 1968

S.O. 2751.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1961, namely:—

1. These rules may be called the Income-tax (Fourth Amendment) Rules, 1968.
2. After rule 18 of the Income-tax Rules, 1962, the following rule shall be inserted, namely:—

"18A. Prescribed authority to certify the daily average number of rehabilitated employees in an industrial undertaking.—For the purposes of clause (v) of sub-section (2) of section 80H, the authority specified in column (3) of the Table below shall, in relation to any period falling after the 1st day of April, 1967, be the prescribed authority in respect of any industrial undertaking situate in the territory of the State or, as the

case may be, the Union territory, specified in the corresponding entry in column (2) thereof:—

THE TABLE

| Sl. No. | Name of the State or Union territory. | Designation of the authority |
|------------|--|--|
| 1 | 2 | 3 |
| 1. | Andaman and Nicobar Island | Labour Commissioner, Andaman and Nicobar Islands. |
| 2. | Bihar | Rehabilitation Commissioner, Government of Bihar. |
| 3. | Goa, Daman and Diu | Labour Commissioner, Government of Goa, Daman & Diu. |
| 4. | Gujarat | Industries Commissioner, Government of Gujarat. |
| 5. | Jammu and Kashmir | Director of Industries, Government of Jammu and Kashmir. |
| 6. | Madras | Chief Inspector of Factories, Government of Madras. |
| 7. | Manipur | Deputy Commissioner of Manipur. |
| 8. | Orissa | Rehabilitation Commissioner, Government of Orissa. |
| 9. | Tripura | Director of Industries, Government of Tripura. |
| 10. | West Bengal | Refugee Rehabilitation Commissioner, West Bengal. |

[No. 67/F. No. 1(254)/67-TPL.]

V. RAMASWAMI IYER, Secy.